

**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT  
OF  
COUNTY BUILDING COMMISSION  
DELAWARE COUNTY, INDIANA  
January 1, 2006 to December 31, 2006



**FILED**  
09/12/2007



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Deposits .....	4
Condition of Records .....	4
Accounting Records.....	4
Exit Conference .....	5

## COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Building Commissioner	Jerry Reed Marwin Strong	01-01-05 to 12-31-06 01-01-07 to 12-31-07
President of the County Council	Joseph M. Russell Bradley Bookout	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Thomas Bennington John Brooke	01-01-06 to 12-31-06 01-01-07 to 12-31-07



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Building Commission for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2006.

STATE BOARD OF ACCOUNTS

April 12, 2007

COUNTY BUILDING COMMISSION  
DELAWARE COUNTY  
AUDIT RESULTS AND COMMENTS

DEPOSITS

Fourteen percent of all receipts were deposited later than the next business day. This condition was also noted in prior Report B27902.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping, which were cited in prior Reports B25844 and B27902, were again present during our period of audit:

1. Receipts were not always posted to the cash book.
2. The month to date totals were not always correct.
3. The year to date Report of Collection totals were not correct.
4. Voided original receipts were not maintained for audit.
5. Cash refunds were issued.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

Persons, companies or governmental units that have overpaid amounts to a governmental unit are entitled to a repayment or refund by check or warrant. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

ACCOUNTING RECORDS

Several posting errors were made in the County's accounting records. At December 31, 2006, departmental receipts totaled \$196.01 less than the amount receipted to the County Auditor's Ledger.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY BUILDING COMMISSION  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 12, 2007, with Marwin Strong, Building Commissioner; and Laura Murphy, Secretary.